

***Editor's note:** Article IX, §§ 8A-171--8A-223, is originally derived from Ord. No. 72-44, § 1, adopted Aug. 15, 1972, and effective Sept. 1, 1972. Sections 2 and 4 of said ordinance, validity and effective date provisions, and § 3, authorizing inclusion herein and renumbering of the ordinance, were omitted from codification.

Cross references: Occupational licenses for branch auto tag agency, § 2-119 et seq.

State law references: Occupational licenses, F.S. ch. 205.

Sec. 8A-171. Local business taxes imposed.

No person shall engage in or manage any business, profession or occupation in Miami-Dade County for which a local business tax is required by this article without first obtaining the required license or licenses from the County Tax Collector.

With respect to each place where a business or profession is located, a separate local business tax receipt shall be required for each type of business, business classification or profession conducted therein. For purposes of this chapter, a business or profession will be deemed located where it exists at an identifiable physical location or where representation to the public has been made as to the situs of the business or profession. Fees or licenses paid to any regulatory Board, Commission or officer for permits, registration, examination or inspection shall be in addition to and not in lieu of any local business tax receipt required by this article.

For the purpose of this chapter, any representation by any person of being engaged in any business, occupation or profession for which a local business tax receipt is required under this chapter shall constitute evidence of the liability of such person to pay a local business tax, whether or not such person actually transacts any business or practices any profession. Displaying a sign or advertisement indicating the operation of business, occupation or profession at a given location, advertising a business, occupation or profession in the classified section of the telephone directory, or any other media or publication, shall also constitute evidence that such person is holding himself out to the public as being engaged in business, occupation or profession.

For purposes of this chapter the issuance of a local business tax receipt or receipts to a business or professional shall not be deemed to constitute evidence of the business' or the professional's entitlement to conduct its activities pursuant to other provisions of applicable law.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 93-80, § 1, 7-29-93; Ord. No. 01-118, § 2, 7-12-01; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-171.1. Reserved.

Editor's note: Ord. No. 86-5, § 1, adopted Feb. 4, 1986, repealed Ord. No. 85-50 and reset the license tax rates to their July 1, 1985 level. Ord. No. 85-50 imposed an additional tax for economic growth and to support the symphony. It was codified as § 8A-171.1. The editor has adjusted the fees in § 8A-186 to reflect their July 1, 1985 level.

Sec. 8A-171.2. Additional tax on local business tax receipts imposed; disposition of proceeds; report; applicability.

(a) All applicants for new or renewed local business tax receipt pursuant to this article shall pay an additional amount of tax equal to fifty (50) percent of the amount otherwise due under this article, and such additional tax is hereby levied and imposed.

(b) The proceeds of such additional tax shall be placed in a separate interest-earning account and this revenue, plus accrued interest, shall be distributed each fiscal year to the Miami-Dade County Beacon Council, Inc.

(c) The Miami-Dade County Beacon Council, Inc. shall furnish a written annual report to the Board of County Commissioners.

(d) All collection and enforcement procedures provided by this article shall be applicable to the additional tax levied herein. However, Section 8A-174 of the Code shall not apply to any revenues derived from the additional tax imposed herein.

(Ord. No. 87-38, § 1, 6-11-87; Ord. No. 06-191, § 1, 12-19-06)

Editor's note: Ord. No. 87-38, § 1, adopted June 11, 1987, amended Art. IX of this chapter by the addition of a new section, which provisions have been included herein at the discretion of the editor as § 8A-171.2.

Sec. 8A-172. Doing business without local business tax receipt.

Any person who shall carry on or conduct any business or profession for which a receipt is required without first obtaining such receipt shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not more than double the amount required for such receipt or imprisonment not exceeding six (6) months.
(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-172.1. Partial exemption in enterprise zones.

There shall be an exemption of fifty (50) percent of the local business tax required herein for any business, occupation or profession that is located in an enterprise zone as defined in Chapter 290, Florida Statutes. Any receipt issued with the exemption authorized in this section is nontransferable.

A business, occupation or profession shall apply for the exemption provided herein by presenting proof of eligibility to the Miami-Dade Office of Community and Economic Development (OCED) in a form approved by this Board, prior to July thirty-first (31st) of each local business tax year beginning the following October 1, for which the exemption is sought. Such proof shall be made by means of a statement filed under oath with OCED indicating that the permanent business location or branch office is in an enterprise zone. OCED shall determine eligibility from the statement filed by the applicant and shall then forward it to Miami-Dade Local Business Tax Section of the Tax Collector Division of the Miami-Dade County Finance Department for its processing.

This section shall be deemed repealed if Section 205.054, Florida Statutes expires as provided for upon the expiration of the Florida Enterprise Zone Act, pursuant to Section 290.016, Florida Statute. In the event that Section 205.054, Florida Statute expires, no license shall be issued with the exemption authorized in this section for any period beginning in or after that date.

(Ord. No. 88-26, § 1, 4-19-88; Ord. No. 06-191, § 1, 12-19-06)

Cross references: Property tax exemption in enterprise zones, § 29-81 et seq.

Sec. 8A-172.2. Reserved.

Sec. 8A-172.3. Future review of local business tax rates.

Two (2) years after adoption of this ordinance [Ordinance No. 95-109] and every other year thereafter, the County Commission may review and consider the local business taxes established pursuant to this ordinance and may amend them to the extent permitted by § 205.0535(4), Florida Statutes.

(Ord. No. 95-109, § 2, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-173. Definitions.

For the purposes of this article the following terms and phrases shall have a meaning ascribed as follows:

(1) *Business, profession and occupation* do not include the customary religious, charitable or educational activities of nonprofit religious, nonprofit charitable and nonprofit educational institutions in this State; which institutions are more particularly defined and limited as follows:

(a) Religious institutions shall mean churches and ecclesiastical or denominational organizations, or established physical places for worship in this State at which nonprofit religious services and activities are regularly conducted and carried on, and shall also mean church cemeteries.

(b) Educational institutions shall mean State tax-supported or parochial, church and nonprofit private schools, colleges or universities conducting regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Secondary Schools, Department of Education or the Florida Council of Independent Schools. Nonprofit libraries, art galleries and museums open to the public are defined as educational institutions and eligible for exemption.

(c) Charitable institutions shall mean only nonprofit corporations operating physical facilities in Florida at which are provided charitable services, a reasonable percentage of which shall be without cost to those unable to pay.

(2) *Receipt* shall mean the document that is issued by the local governing authority, which bears the words "Local Business Tax Receipt" and evidences that the person in whose name the document is issued has complied with the provisions of this ordinance relating to the business tax.

(3) *Local business tax* shall mean the fees charges and the method by which a local governing authority grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. It does not mean any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or

inspection. Unless otherwise provided by law, these are deemed regulatory and in addition to, but not in lieu of, any local business tax imposed under the provisions of this ordinance.

(4) *Person* shall mean any individual, firm, partnership, joint adventure, syndicate or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver or other fiduciary and shall include the plural as well as the singular.

(5) *Professional* means any person engaged in the practice of a special calling including but not limited to, the profession of chiropractic, medicine, dentistry, accounting, financial planning or law. A separate local business tax receipt for each person engaged in the practice of such profession is required, whether practicing by himself, or in partnership, or employed by another. Said local business tax receipt is personal and is not transferable to another professional.

(6) *Admission facility* means any facility or place of business that charges a set fee for entering said facility or place of business which entitles the person or persons paying such fee to participate in or observe events, exhibits or services provided inside the facility or place of business including but not limited to amusement parks, art exhibits, or any other form of exhibitions in which a set fee is charged.

(7) *Investments*. For the purpose of this chapter, investments refers to the committing of other persons' money or capital in order to gain profit.

(8) *Employee* means a person who is compensated for performing a service for a business which has the right to control and direct the person who performs the services as to the details and means by which the services are performed. A person may be considered an employee of a business for local business taxation purposes regardless of whether that business directly pays wages to such person, or pays Social Security tax or federal unemployment tax or withholds income tax for such person; or whether such business designates such person as an independent contractor or subcontractor. For purposes of determining the number of employees of a business, profession or occupation subject to the local business tax requirements of this article, principals shall be deemed employees, as shall persons employed on a seasonal, temporary or part-time basis. Volunteers shall not be considered employees. (Ord. No. 72-44, § 1, 8-15-72; Ord. No. 93-80, § 2, 7-29-93; Ord. No. 95-109, § 3, 6-20-95; Ord. No. 98-161, § 1, 11-5-98; Ord. No. 01-118, § 4, 7-12-01; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-174. Disposition of taxes collected.

(1) Miami-Dade County shall retain all local business tax revenue collected from businesses, professions or occupations whose places of business are located within the unincorporated areas of the County as per Section 205.0536, Florida Statutes.

(2) Any revenues derived from businesses, professions or occupations whose places of business are located within a municipality, exclusive of the costs of collection, must be apportioned between the unincorporated area of the County and the incorporated municipalities located therein by a ratio derived by dividing their respective populations by the population of the County. As used in this section, the term "population" means the latest official state estimate of population certified under Section 186.901, Florida Statutes.

(3) The revenues so apportioned shall be sent to the governing authority of each municipality according to its ratio and to the governing authority of the County according to the ratio of the unincorporated area within fifteen (15) days following the month of receipt.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 77-66, § 1, 9-20-77; Ord. No. 95-109, § 4, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-175. Term of local business tax receipt taxes and transfer.

(1) No local business tax receipt shall be issued for more than one (1) year, and all receipts expire on September 30 of each year; and it shall be the responsibility of each receipt holder to obtain a renewal of his local business tax receipt on or before October first of each year as long as such business, service, occupation or profession is performed in Miami-Dade County. The mailing of renewal applications by the Tax Collector is a courtesy reminder. Failure to receive the renewal application shall not constitute a valid reason for not renewing the local business tax receipt.

(2) Any business local business tax receipt may be transferred to a new owner, when there is a bona fide sale of the business, upon payment of a transfer fee of up to ten (10) percent of the annual local business tax, but not less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00) and presentation of evidence of the sale and the original receipt.

- (3) Upon written request and presentation of the original receipt, any receipt may be transferred from one (1) location to another location in the same County upon payment of a transfer fee of up to ten (10) percent of the annual local business tax, but not less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00).
- (4) Upon presentation of the original receipt by the receipt holder and any documentary evidence the Tax Collector requires, a change of business name may be established upon payment of a fee of up to ten (10) percent of the annual local business tax, but not less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00).
- (5) It shall be the duty of every person taking over or purchasing an existing business which is required to be receipted under this article to notify the Tax Collector of the County within thirty (30) days, and upon failure to do so the person shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not more than one hundred dollars (\$100.00) or confined in the County Jail for not more than six (6) months, or both, in the discretion of the court.
- (Ord. No. 72-44, § 1, 8-15-72; Ord. No. 93-80, § 3, 7-29-93; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-175.1. Revocation and refusal to renew.

Notwithstanding any other provision of this article, the tax collector shall revoke or refuse to renew the local business tax receipt of any individual, business or entity, or the parent company of such individual, business or entity which is doing business with Cuba in violation of federal law.

(Ord. No. 93-45, § 1, 5-18-93; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-176. When local business tax payable; date due and delinquent; penalties.

- (1) All receipts shall be sold by the Tax Collector beginning August 1 of each year and are due and payable on or before September 30 of each year and shall expire on September 30 of the succeeding year. Those receipt not renewed by September 30 shall be considered delinquent and subject to a delinquency penalty of ten (10) percent for the month of October, plus an additional five (5) percent penalty for each month of delinquency thereafter until paid, provided that the total delinquency penalty shall not exceed twenty-five (25) percent of the local business tax fee for the delinquent establishment.
- (2) Any person engaging in or managing any business, occupation or profession without first obtaining a local business tax receipt, if required hereunder, shall be subject to a penalty of twenty-five (25) percent of the receipt determined to be due, in addition to any other penalty provided by law or ordinance.
- (3) Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required local business tax receipt within one hundred fifty (150) days after the initial notice of tax due, and who does not obtain the required local business tax receipt is subject to civil actions and penalties, including court costs, reasonable attorney's fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to two hundred fifty dollars (\$250.00).
- (Ord. No. 72-44, § 1, 8-15-72; Ord. No. 93-80, § 4, 7-29-93; Ord. No. 98-161, § 3, 11-5-98; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-177. Two-year limit for charging additional fees, charges, penalties; collection after certain payments, etc., limitations; refunds.

- (1) Whenever any authorized County officer or agency, annually, for two (2) or more consecutive years, shall have received the taxes and fees tendered for a local business tax receipt or receipts delivered to the applicant for the operation and conduct by the holder thereof of the place or places of business or stores therein designated, no such officer or agency shall thereafter prohibit the operation of such places of business or stores thereunder, nor issue or enforce any warrant against the holder of such receipts or any other person or concern, or the property of such holder or any other person or concern, for any additional local business taxes, penalties, interest, or costs for such place or places of business or stores under the law under which such receipts were issued, for the periods comprehended by such receipts; nor shall any right of action of any nature exist or proceedings of any nature be had or taken for any additional taxes for such places of business or stores for the local business tax receipt years for which such licenses were so issued.
- (2) Whenever any local business tax required by this chapter to be paid to the Tax Collector shall remain unpaid after its due date for a period of three (3) years, no action may be commenced to enforce the payment of such delinquent tax or any penalty or interest that may be due thereon.
- (3) The Tax Collector is hereby authorized and empowered to refund any moneys paid for local business taxes imposed under this chapter which constitute:

- (a) An overpayment;
- (b) A payment where no tax is due; and
- (c) Any payment made in error.

Provided, further, that any such refund not applied for within one (1) year from the date the original local business tax became due shall be forever barred. A finding by any regulatory body or agency that a business or a profession is not entitled to conduct its activities shall not be grounds for a request for refund of any local business tax receipt paid.

(4) Refunds as provided by this section shall be granted upon presentation of the original receipted local business tax receipt in question and documentary evidence supporting the request for refund as may be required by the Tax Collector.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 77-66, § 2, 9-20-77; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-178. Issuance of local business tax receipt; application.

(1) No local business tax receipt shall be issued except upon written application of the person applying for the same. The Tax Collector, before issuing a local business tax receipt based wholly or in part upon capacity, number of persons employed, or any other contingency, shall require the person applying for such receipt to file, under oath, a statement giving full and complete information relative to the capacity, number of persons employed, or other contingency, as the case may be. The applications and statements required by this section shall be retained as a part of the records of the Tax Collector's Office. It shall be the duty of every receiptholder to notify the Tax Collector in writing of any changes affecting the local business tax receipt during the receipt year.

(2) As a prerequisite to receiving a local business tax receipt or transferring a local business tax receipt hereunder, the applicant or new owner must present either:

- (a) a copy of the applicant's or new owner's current fictitious name registration, issued by the Division of Corporations of the Department of State; or
- (b) a written statement, signed by the applicant or new owner, which sets forth the reason that the applicant or new owner need not comply with the Fictitious Name Act.

(3) No receipt shall be issued unless the federal employer identification number or social security number is obtained from the person to be receipted.

(4) Any person applying for or renewing a Miami-Dade County local business tax receipt must comply with all statutory prerequisites to issuance of a local business tax receipt as may be set forth in Chapter 205, Florida Statutes or any other applicable law at the time of application or renewal.

(5) The failure of a person to file a written application for a local business tax receipt shall not affect the Tax Collector's authority to assess the local business tax and issue a receipt in addition to the imposition of penalties provided for in this article, where a business or professional is found to be operating without the required receipt.

(6) Any person who, in an original or renewal application to the Tax Collector for a local business tax receipt based upon capacity, number of persons employed, or any other contingency, makes a false statement under oath of capacity, number of persons employed, or other contingency, shall be deemed guilty of a misdemeanor and punished as provided by law.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 01-118, § 8, 7-12-01; Ord. No. 06-191, § 1, 12-19-06)

Annotation-- CAO 76-5.

Sec. 8A-178.1. Home-based business tax receipt.

Any person engaged in a profession or occupation who uses his own personal residence but which use does not involve the creation, maintenance, distribution or sale of any merchandise or goods may apply for a local business tax receipt. Such applicant may list his home address as the place of business, as long as the use of his residence is in compliance with all applicable city and County zoning requirements and shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(Ord. No. 95-109, § 5, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-179. Display of local business tax receipt.

The person obtaining the local business tax receipt shall keep the same displayed conspicuously at the place of business and in such a manner as to be open to the view of the public and subject to the inspection of all duly authorized officers of the County. Upon failure to do so he shall be subject to the payment of another local business tax for engaging in or managing the business or occupation for which the receipt was obtained.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-180. Reserved.

Editor's note: Ord. No. 80-91, § 1, enacted Sept. 2, 1980, repealed § 8A-180, concerning the monthly report to the State of the County Tax Collector. Said section derived from Ord. No. 72-44, § 1, adopted Aug. 15, 1972.

Sec. 8A-181. Method of collection of delinquent local business taxes.

Whenever any person who is subject to the payment of a local business tax or privilege business tax provided by this or any other law shall fail to pay the same when due, the Tax Collector may issue a warrant directed to the Director of the Miami-Dade Police Department of the County, commanding him to levy upon and sell any real or personal property of the person liable for said local business tax within his jurisdiction for the amount thereof and the cost of executing the warrant and to return such warrant to the officer issuing same and to pay to him the money collected by virtue thereof within sixty (60) days from the date of the warrant. The officer to whom the warrant may be delivered shall proceed in all respects and in the same manner prescribed by law in regard to executions issued against property upon judgments of a circuit court, and shall be entitled to the same fee for his services in executing the warrant, to be collected in the same manner. The officer issuing the warrant may file a copy of the warrant with the Clerk of the Circuit Court of the Eleventh Judicial Circuit, and the Clerk shall record the same, whereupon the amount of the warrant and recording fee shall become a lien upon the title to and interest, whether legal or equitable, in any property, whether real, personal or mixed, of the person against whom the warrant is issued, in the same manner and to the same extent as a judgment duly docketed in the Office of the Clerk of the Circuit Court with execution duly issued and in the hands of the Director of the Miami-Dade Police Department. Any person subject to, and who fails to pay, a receipt or privilege tax required by this law shall, on petition of the officer to whom the said local business tax is payable, be enjoined by the Circuit Court from engaging in the business for which he has failed to pay said receipt, until such time as he shall pay the same with costs of such action.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-182. Cumulative effect of article.

(1) Fees or licenses paid to any board, Commission or officer for permits, registration, examination, inspection or other regulatory purposes shall be in addition to and not in lieu of any local business tax required by this article or other law unless otherwise expressly provided by law.

(2) The local business tax required by this article is a local business tax only. No local business tax receipt issued hereunder shall have the effect of superseding or nullifying any other regulatory or zoning law of the State of Florida, Miami-Dade County or any municipality therein.

(3) No ministerial assistance or cooperation extended to any agency, branch or department of local, state or federal government by the Tax Collector in conjunction with its assessment and collection of local business taxes, whether required by other provisions of law or by agreement, shall be deemed to be regulatory activity.

(4) The provisions of this article are cumulative and in addition to all other State, County and municipal law providing for the collection of local business taxes, permit fees and charges, including but not limited to Sections 10-24 through 10-28, inclusive, of the Miami-Dade County Code of Ordinances. No local business tax receipt issued hereunder shall exempt the receipt holder from any other license, permit or tax required by law.

(5) The provisions of this article are cumulative and in addition to the enforcement provisions of Chapter 8CC of the Miami-Dade County Code of Ordinances, except that this article shall govern in the event of inconsistencies.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 06-191, § 1, 12-19-06)

Annotation-- CAO 76-5.

Sec. 8A-183. Lottery and gambling not authorized.

No provision of this article shall be construed to authorize gambling or the operation of a lottery not otherwise allowed by law.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-183.1. Pari-mutuel wagering.

The board approves and authorizes all pari-mutuel wagering facilities within Miami-Dade County holding valid permits and receipts issued by the Division of Pari-mutuel Wagering pursuant to Chapter 550, Florida Statutes to apply for and receive local business tax receipts and to conduct all card room activities authorized by Florida Law

and in particular Section 849.086, Florida Statutes (Chapter 96-364, Laws of Florida, 1996) as may be amended from time to time. These facilities shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(Ord. No. 96-131, § 1, 9-10-96; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-183.2. Reserved.

Sec. 8A-184. Exemption allowed: Certain disabled person, the aged, widows and widowers with minor dependents.

(1) All permanently disabled persons physically incapable of manual labor, widows or widowers with minor dependents, and persons sixty-five (65) years of age or older, with not more than one (1) employee or helper, and who use their own capital only, not in excess of one thousand dollars (\$1,000.00), shall be allowed to engage in any business or occupation in counties in which they live without being required to pay for a local business tax receipt. The exemption provided by this section shall be allowed only upon the certificate of the County physician, or other reputable physician, that the applicant claiming the exemption is a permanently disabled person, the nature and extent of the disability being specified therein, and in case the exemption is claimed by a widow or widower with minor dependents, or a person over sixty-five (65) years of age, proof of the right to the exemption shall be made. Any person entitled to the exemption provided by this section shall, upon application and furnishing of the necessary proof as aforesaid, be issued a local business tax receipt which shall have plainly stamped or written across the face thereof the fact that it is issued under this section, and the reason for the exemption shall be written thereon.

(2) In no event under this or any other law shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a local business tax receipt to sell intoxicating liquors, malt and vinous beverages or for the operation of any slot machine, punchboard or any other gaming or gambling device.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 93-80, § 5, 7-29-93; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-185. Exemptions allowed: Disabled veterans of any war, or their unremarried widows or widowers.

(1) Any bona fide, permanent resident elector of the State who served as an officer or enlisted man in the United States Army or Army Reserve, United States Air Force or Air Force Reserve, National Guard, United States Navy or Naval Reserve, United States Coast Guard or Coast Guard Reserve, United States Marine Corps or Marine Corps Reserve, or any temporary members thereof, who have actually been or may hereafter be reassigned by the Army, Air Force, Navy, Coast Guard or Marines to active duty, during any war, declared or undeclared, armed conflicts, crises, etc., since the Spanish-American War, beginning April 21, 1896, who was honorably discharged from the service of the United States, and who at the time of his application for a local business tax receipt as hereinafter mentioned shall be disabled from performing manual labor, shall, upon sufficient identification, proof of being a permanent resident elector in the State and production of an honorable discharge from the service of the United States during the aforesaid period of time, respectively, be granted a local business tax receipt to engage in any business or occupation in the State which may be carried on mainly through the personal efforts of the receiptholder as a means of livelihood and for which the County or municipal receipt does not exceed the sum of fifty dollars (\$50.00) for each without payment of any local business tax otherwise provided for by law; or shall be entitled to an exemption to the extent of fifty dollars (\$50.00) on any local business tax receipt to engage in any business or occupation in the State which may be carried on mainly through the personal efforts of the receiptholder as a means of livelihood where either the County or municipal local business tax receipt for such business or occupation shall be more than fifty dollars (\$50.00). The exemption heretofore referred to shall extend to and include the right of receiptholder to operate an automobile for hire not exceeding five (5) passenger capacity, including the driver when it shall be made to appear that such automobile is bona fide owned, or contracted to be purchased by the receiptholder and is being operated by him as a means of livelihood and that the proper local business tax receipt for the operation of such motor vehicle for private use has been applied for and attached to said motor vehicle and the proper fees therefore paid by the receiptholder.

(2) When any such person shall apply for a local business tax receipt to conduct any business or occupation for which either the County or municipal local business tax as fixed by law shall exceed the sum of fifty dollars (\$50.00), the remainder of such local business tax in excess of fifty dollars (\$50.00) shall be paid by him in cash.

(3) Each and every tax collecting authority of this State, of each County thereof, and of each municipality therein shall issue to such persons as may be entitled hereunder a local business tax receipt pursuant to the foregoing provision and subject to the conditions thereof. Such receipt when issued shall be marked across the face thereof

"Veterans Exempt License"--"Not Transferable." Before issuing the same, proof shall be duly made in each case that the applicant is entitled under the conditions of this law to receive the exemption herein provided for. The proof may be made by establishing to the satisfaction of such tax collecting authority by means of certificate of honorable discharge or certified copy thereof that he is a veteran within the purview of this section and by exhibiting:

- (a) A certificate of government-rated disability to an extent of ten (10) percent or more;
- (b) The affidavit or testimony of a reputable physician who personally knows the applicant and who makes oath that the applicant is disabled from performing manual labor as a means of livelihood;
- (c) The certificate of the veteran's service officer of the County in which applicant lives, duly executed under the hand and seal of the chief officer and secretary thereof, attesting the fact that the applicant is disabled and entitled to receive a receipt within the meaning and intent of this section;
- (d) By the production of a pension certificate issued to him by the United States by reason of such disability; or
- (e) Such other reasonable proof as may be required by the tax collecting authority to establish the fact that such applicant is so disabled.

All receipts issued under this section shall be in the same general form, and shall expire at the same time, as other State, County and municipal licenses are fixed by law to expire.

(4) All receipts obtained under the provisions of this section by the Commission of fraud upon any issuing authority shall be deemed null and void. Any person who has fraudulently obtained any such receipt, or who has fraudulently received any transfer of a receipt issued to another, and has thereafter engaged in any business or occupation requiring a local business tax receipt under color thereof shall be subject to prosecution as for engaging in a business or occupation without having the required receipt under the laws of the State. Such receipt shall not be issued in any County other than the County wherein said veteran is a bona fide resident citizen elector, unless such veteran applying therefor shall produce to the tax collecting authority in such County a certificate of the tax collector of his home County to the effect that no exemption from receipt has been granted to such veteran in his home County under the authority of this section.

(5) In no event under this or any other law shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a local business tax receipt to sell intoxicating liquors, malt and vinous beverages.

(6) The unremarried widow or widower of the deceased disabled veteran of any war in which the United States Armed Forces participated will be entitled to the same exemptions as the disabled veteran.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 93-80, § 6, 7-29-93; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-186. Farm, grove, horticultural, floricultural, tropical piscicultural and tropical fish farm products; certain exemptions.

(1) All farm, grove, horticultural, floricultural, tropical piscicultural, and tropical fish farm product and products manufactured therefrom, except intoxicating liquors, wine, or beer, shall be exempt from County local business tax, when the same is being offered for sale or sold by the farmer or grower producing said products. The management of wholesale farmers' produce markets shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1, that will entitle its stall tenants to deal in agricultural and horticultural products without obtaining individual receipts, but individual receipts shall be required of such tenants unless such receipt is obtained for the market.

(2) Every person, other than nonprofit cooperative associations, engaged in the business of packing, processing, or canning agricultural products not grown by him, shall for each place of business pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1; provided said receipts shall not exceed one hundred fifty dollars (\$150.00).

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 2, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 6, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-187. Religious tenets; exemption.

Nothing in this article shall be construed to require a local business tax receipt for practicing the religious tenets of any church.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-188. Charitable, etc., organizations; occasional sales, fund raising; exemption.

No local business tax receipt shall be required of any charitable, religious, fraternal, youth, civic, service, or other such organization when the organization makes occasional sales or engages in fund-raising projects when the projects are performed exclusively by the members thereof and when the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization. (Ord. No. 72-44, § 1, 8-15-72; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-189. School activities; certain exemption.

College and high school students may, with the approval of the athletic association or authority of their school, sell the pennants, badges, insignia and novelties of their school without being required to pay a local business tax. (Ord. No. 72-44, § 1, 8-15-72; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-189.1. Film industry; partial exemption.

Any person not domiciled in Miami-Dade County that comes to film in the County for either: (a) not more than three (3) times per fiscal year and for not more than thirty (30) consecutive days each such time, or (b) not more than once per fiscal year and not for more than ninety (90) consecutive days, shall be exempt from paying an local business tax. For purposes of this section the term "film" shall be defined in the same manner as set forth in Section 2-11.14(a), Code of Miami-Dade County. (Ord. No. 01-118, § 6, 7-12-01; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-189.2. Exemption for nonresident persons regulated by Department of Business and Professional Regulation.

No fee for a local business tax receipt may be levied on any person performing work or services on a temporary or transitory basis in Miami-Dade County if the person is engaging in or managing a business, profession, or occupation regulated by the Department of Business and Professional Regulation and has paid a local business tax for the current year to the county or municipality in the state where the person's permanent business location or branch office is maintained, and in no event shall any work or services performed in a place other than the county or municipality where the permanent business location or branch office is maintained be construed as creating a separate business location or branch office of that person. Any properly receipted contractor asserting an exemption under this section who is unlawfully required by the local governing authority to pay a local business tax, or any registration or regulatory fee equivalent to the local business tax, shall have standing to challenge the propriety of the local government's actions, and the prevailing party in such a challenge is entitled to recover a reasonable attorney's fee. (Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-189.3. Exemptions, general.

In addition to those exemptions set forth in this article, all exemptions from local business taxes provided for in the Florida Statutes are recognized and adopted. (Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-190. Advertising space renters.

Every person renting for profit advertising space in or on any boat, car, bus, truck or other vehicle shall pay a local business tax for each such boat, car, bus, truck or other vehicle operated by him as provided for in the schedule of taxes, Section 8A-223.1.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 3, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 7, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-191. Amusement facilities/devices (non-coin).

(1) Every person who operates for a profit any game, amusement or recreational device, contrivance, or facility not otherwise receipted by some other law of this State shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1, on each game, amusement or recreational device, contrivance or facility.

(2) Any person who operates any of the above devices for profit under the sponsorship of merchants or merchants association or charitable, religious or educational institution shall be receipted under this section. This local business tax receipt shall be good for one (1) location only; however, the receipt holder may return to the same location during the same receipt year without obtaining an additional receipt other than for any additional devices.

(Ord. No. 72-33, § 1, 8-15-72; Ord. No. 80-91, § 4, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 8, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-192. Hotels, apartments, motels, etc., as defined in Chapter 509.

Every person engaged in the business of renting accommodations, as defined in Chapter 509, Florida Statutes shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1. The unit count to be used in this section shall be the same as used by the Division of Hotels and Restaurants of the Department of Business Regulation under Section 509.251, Florida Statutes.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 77-66, § 3, 9-20-77; Ord. No. 80-91, § 5, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 9, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-192.1. Commercial, industrial or office space.

Any person who owns commercial, industrial and/or office space and is engaged in renting or leasing that space shall pay a local business tax on the aggregate square footage owned and leased by said person, as provided for in the schedule of taxes, Section 8A-223.1.

(Ord. No. 01-118, § 10, 7-12-01; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-193. Cemeteries, crematories, etc.

Every person engaged in the business of operating for a profit a cemetery, mausoleum, crematorium, or similar place or institution, shall for each place of business pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 6, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 93-80, § 7, 7-29-93; Ord. No. 95-109, § 10, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-194. Carnivals & Circuses, traveling shows, etc.

(1) Shows of all kinds, including circuses, vaudeville, minstrels, theatrical, traveling shows, exhibitions or amusement enterprises, including carnivals, vaudeville, minstrels, rodeos, theatrical games or tests of skill, riding vaudeville, dramatic repertoire and all other shows or amusements, or any exhibition giving performances under tents or temporary structures of any kind, whether such tents or temporary structures are covered or uncovered, shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1, for each day.

(2) Exempt from the provisions of this section are public fairs, expositions, as defined in Chapter 616, Florida Statutes and exhibits held by bona fide nonprofit organizations on the premises of a receipted public lodging establishment in connection with a convention.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 7, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 93-80, § 8, 7-29-93; Ord. No. 95-109, § 11, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-195. Eating establishments.

Every person engaged in the business of operating a restaurant, cafe, snack bar, take-out service, dining room, drive-in eating establishment, or other public eating place, whether operated in conjunction with some other line of business or not, shall pay a local business tax, as provided for in the schedule of taxes, Section 8A-223.1. The unit count to be used in this section shall be the same as used by the Division of Hotel and Restaurants of the Department of Business and Professional Regulations under Section 509.251, Florida Statutes.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 8, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 12, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-195.1 Catering business.

Each person primarily engaged in offering food provisions and related services at banquet halls, weddings, etc. shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-196. Contracting.

(1) Each person who contracts or subcontracts to construct, alter, repair, dismantle or demolish buildings, roads, bridges, viaducts, sewers, water and gas mains or engages in the business of construction, alteration, repairing, dismantling or demolition of buildings, roads, bridges, viaducts, sewers, water and gas mains must obtain a local

business tax receipt as a contractor. The local business tax shall be determined by the maximum number of persons actually employed, or to be employed during the receipted year, as provided for in the schedule of taxes, Section 8A-223.1.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 9, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 13, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-197. Dancing or entertainment, etc.

(1) Every person who operates any place for profit where dancing is permitted or where entertainment is provided for a charge, such as variety programs or exhibitions, shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1. The local business tax receipt required by this section shall be in addition to any other license required by law, and the operation of such a place as herein described shall not be construed to be incidental to some other business; provided, that a receipt may be issued for one (1) night only, upon the payment of one hundred fifty dollars (\$150.00), but in such cases the Tax Collector must write across the receipt the words: "Good for one (1) night only."

(2) Exempted from the provisions of this act [section] are:

(a) Variety exhibitions conducted or exhibited in a motion picture theater which pays the annual local business tax as provided by law.

(b) Any traveling variety show or band which performs under the control of a charitable or fraternal organization, with the organization putting on the show on its own account and paying the show a fixed compensation (not on a percentage basis).

(c) Local cultural or concert music organizations or professionals' or artists' organizations which appear under the auspices of such local cultural or concert music organizations.

(d) Educational institutions and off-campus professional talent, when employed by such institutions for student entertainment, such as sports events, musical concerts, dance bands and dramatic productions, when such activities are produced or conducted under the auspices of such educational institutions.

(e) Traveling shows put on by local merchants, where no admission is charged, either directly or by increasing the price of items sold.

(f) Dances or variety entertainments given by local performers, the proceeds of which are given to local charities.

(g) Any dance held by any group of private individuals who hold square dances and square dance competitions for recreation rather than profit, and where the only charge made is to cover actual expenses incurred by the individuals in sponsoring the square dances or square dance competitions.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 10, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 14, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-198. Electric power plants, gas plants and community television antenna companies.

(1) Every person engaged in the business of furnishing electric power, gas or community television antenna service in Miami-Dade County for profit shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1 if not a utility franchised by the County for which franchise fee is paid.

(2) Municipal corporations which own and operate their own electric power plant or gas plant shall not be subject to the above local business taxes.

(3) Every person engaged in the business of furnishing electric power, gas or community television antenna service in Miami-Dade County for a profit shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1 if a utility franchised by the County for which a franchise fee is paid.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 11, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 16, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Cross references: Community television antenna systems, § 8A-125 et seq.; cable television regulations, Ch. 8AA.

Sec. 8A-199. Fortunetellers, clairvoyants, etc.; local business tax; exemptions.

(1) Every fortuneteller, clairvoyant, palmist, astrologer, phrenologist, character reader, hypnotist, graphologist, spirit medium, absent-treatment healer, or mental healer and every person engaged in any occupation of a similar nature shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(2) This section does not apply to Christian churches who heal the sick by prayer or regularly ordained ministers of churches who are members of Florida State Spiritualist Ministerial Association whose charters are filed in the Library of Congress and on record in the State capital in Tallahassee.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 12, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-200. Fortunetellers, clairvoyants, etc., County permit required; penalty.

(1) No local business tax receipt to engage in the occupation of fortunetelling or any other pursuit for which a business tax receipt is required by Section 8A-199 of this chapter shall be issued to any person unless such person holds a permit therefor given by the Clerk of the Board of County Commissioners. No permit shall be issued until after the following conditions are fulfilled:

(a) The applicant shall have been a resident of Florida for at least two (2) years and shall be a registered voter in the County where the permit and receipt are applied for.

(b) The applicant shall supply written recommendations from not less than five (5) reputable citizens of the County which recommend the applicant as being of good moral character.

(c) The application, with a recent photograph of the applicant which shall become a permanent part of the permit, shall be presented to the Clerk, who shall make investigation and examination of the applicant and his or her moral character, then either issue or deny the permit. In making this determination on the character of the applicant, the clerk shall be governed by the following provisions:

(i) The Clerk shall not consider a past arrest of the applicant which did not result in a conviction; provided, however, allegations which are the basis for any pending criminal charges may be considered if the charges are pending when the application is considered.

(ii) If the applicant has had his or her civil rights restored, the Clerk shall only consider acts or omissions on the part of the applicant subsequent to the restoration of civil rights.

(iii) In the case of subsequent applications of the same applicant, the clerk shall only consider acts or omissions on the part of the applicant which have occurred subsequent to the date of the issuance of prior permits to the applicant.

(d) Any applicant or other person dissatisfied with the decision of the Clerk may, within ten (10) days from the date of action by the Clerk, apply to the County Commission to review the action of the Clerk. In such event, witnesses shall be sworn and the rules of evidence applicable to quasi-judicial proceedings shall govern. The determination of the Board shall be final unless overturned by a court of competent jurisdiction.

(2) All County law enforcement officers shall aid and assist the Clerk of the Board of County Commissioners in conducting the examination of any applicant for the permit required for this section.

(3) Every receiptholder comprehended by this section shall at all times while engaging in the occupation for which licensed display at the place of business both the receipt and the permit herein required. Failure or refusal so to do shall be prima facie evidence of engaging in such occupation without a local business tax receipt.

(4) Anyone guilty of engaging in any occupation comprehended by Section 8A-199 of this chapter, without a receipt and the permit required by this section or who shall obtain any such permit for receipt by fraud or deceit shall, for the first offense, be punished by a fine of not more than five hundred dollars (\$500.00) or imprisonment for not more than sixty (60) days. For a second or subsequent offense, he shall be imprisoned in the State prison for not less than six (6) months nor more than two (2) years and may, in addition, be fined not to exceed five thousand dollars (\$5,000.00).

(5) This section does not apply to Christian churches who heal the sick by prayer or to regularly ordained ministers of churches who are members of Florida State Spiritualist Ministerial Association whose charters are filed in the Library of Congress and on record in the State capital in Tallahassee.

(6) The permit required by this section and the local business tax receipt authorized by Section 8A-199 of this chapter shall be required whether the person engages in the practice within a municipality or in the unincorporated area.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 77-66, § 4, 9-20-77; Ord. No. 79-31, § 2, 4-17-79; Ord. No. 81-80, § 1, 7-7-81; Ord. No. 06-191, § 1, 12-19-06)

Annotation-- CAO 80-35.

Cross references: Local business license tax for fortunetellers, etc., in unincorporated areas, § 8A-236 et seq.

Sec. 8A-201. Reserved.

Editor's note: Ord. No. 06-191, § 1, adopted Dec. 19, 2006, repealed section 8A-201 in its entirety. Former section 8A-201 pertained to the insurance adjuster, and derived from Ord. No. 72-44, § 1, adopted Aug. 15, 1972; Ord. No. 80-91, § 13, adopted Sept. 2, 1980; Ord. No. 85-72, § 1, adopted Sept. 19, 1985; Ord. No. 86-5, § 1, adopted Feb. 4, 1986; Ord. No. 95-109, § 17, adopted June 20, 1995.

Sec. 8A-201.1. Mobile home setup operations.

A duly receipted mobile home dealer or a duly receipted mobile home manufacturer, or an employee of such dealer or manufacturer, who performs setup operations as defined in Section 320.822, Florida Statutes, may not be required by Miami-Dade County to be receipted to engage in such activities; however, such dealer or manufacturer shall be required to obtain a local business tax receipt for his or her permanent business location or branch office, which receipt shall not require for its issuance any conditions other than those required by Chapter 320, Florida Statutes.

(Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-202. Title insurance, abstract companies, etc.

Every person, firm or corporation engaged in the business of trading, bartering, serving or selling title insurance as owner, agent, broker or otherwise shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1 for each place of business.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 14, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 18, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-203. Junk dealers; local business tax receipt requirements; penalty.

(1) In construing this section, unless the context requires otherwise, the following words or phrases shall mean:

(a) *Junk* means old or scrap copper, brass, rope, rags, batteries, paper, trash, rubber, debris, waste, junked, dismantled or wrecked automobiles or parts thereof, iron, steel, and other old scrap ferrous or nonferrous material.

(b) *Junkyard* means an establishment or place of business which is maintained, operated, or used for storing, keeping, buying, or selling junk, or for the maintenance or operation of an automobile graveyard, and the term shall include garbage dumps and sanitary fills.

(c) *Person* means any individual, agency, firm, association or corporation.

(d) *Junk dealer* means any person who is not a traveling junk dealer within the purview of Section 8A-204 of this chapter and is engaged in the business of maintaining and operating a junkyard.

(e) *Scrap metal processing plant* means an establishment or place of business maintaining and operating machinery and equipment used to process scrap iron, steel and other metals to specifications prescribed by, and for sale to, mills and foundries.

(f) *Scrap metal processor* means a person maintaining and operating a scrap metal processing plant.

(g) *Metals* means copper, brass, and bronze pipe, piping and tubing and wire which is or can be used for transmission or distribution in a utility or communications system.

(h) *Transmission or distribution* means that part of a utility or communications system which extends from the point of origin of such utility or communications system to the service entrance of the consumer or user.

(2) Every person engaged in business as a scrap metal processor shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(3) Every person engaged in business as a junk dealer shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(4) [Recordkeeping.]

(a) Every person receipted as a junk dealer or scrap metal processor when purchasing any article shall keep a full and complete record of each transaction showing from whom and when each article was purchased or acquired and to whom sold and the date of such sale.

(b) Every person receipted as a junk dealer or scrap metal processor when purchasing metals shall keep the following additional information:

The record shall include a receipt signed by the seller; and a copy of such receipt shall be given to the seller. This receipt shall reflect the quality and quantity of metals purchased, the seller's name and address, the receipt number of the seller's motor vehicle conveying the metals, and the number of the seller's driver's license.

- (c) The records required to be kept by [sub]paragraphs (a) and (b) shall be maintained by the purchaser for a period of not less than one (1) year and shall at all times be subject to inspection by any law enforcement officer Commissioned in the State.
- (5) Purchase of metals from minors in excess of ten dollars (\$10.00) is prohibited.
- (6) Any person violating any provisions of this section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not to exceed one thousand dollars (\$1,000.00) or by imprisonment in the County Jail not to exceed six (6) months or both.
- (Ord. No. 72-44, § 1, 8-15-72; Ord. No. 77-66, § 5, 9-20-77; Ord. No. 80-91, § 15, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 19, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-204. Traveling junk dealers.

- (1) Each person who travels from place to place purchasing junk shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1 and he shall, before leaving any village or incorporated town or city, submit to the chief of police or marshal a list of the junk he has purchased together with the name and permanent address of the person from whom purchased.
- (2) Any person violating the provisions of this section shall, upon conviction, be punished by imprisonment in the County Jail for a period not exceeding six (6) months.
- (Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 16, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 20, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-205. Liquefied petroleum gas; distributors; installers, and manufacturers.

All persons who deal in liquefied petroleum gas, either as distributors, installers or manufacturers, shall pay the local business taxes for each place of business as provided for in the schedule of taxes, Section 8A-223.1; however, such persons shall be exempt from the provisions of Section 8A-196 of this chapter and Section 8A-198 of this chapter.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 77-66, § 6, 9-20-77; Ord. No. 80-91, § 17, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 21, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-206. Manufacturing, recycling, processing, etc.

- (1) Every person engaged in the business of manufacturing, processing, quarrying or mining must obtain a local business tax receipt under this section for each place of business and shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1.
- (2) No receipt shall be required under this section where the manufacturing, processing, quarrying, or mining is incidental to and a part of some other business classification for which a receipt is required by this chapter and is carried on at the place of business receipted under such classification.
- (Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 18, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 22, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-207. Unclassified businesses not otherwise provided for.

Every person engaged in the operation of any business profession or occupation not specifically referenced under any other provision of this article shall pay a local business tax as an unclassified business as provided for in the schedule of taxes, Section 8A-223.1 for each place of business.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 19, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 23, 6-20-95; Ord. No. 98-161, § 5, 11-5-98; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-207.1. Administrative office, operation center.

Every person, firm or corporation which maintains a business location in Miami-Dade County for the purpose of administration of his or its own business or investments and/or general business operations shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

The local business tax required by this section shall be in addition to any license(s) required for the actual business activities.

(Ord. No. 98-161, § 6, 11-5-98; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-208. Movies, playhouses, stadiums, auditoriums, etc.

Owners, managers or lessors of theaters or halls employing traveling troupes, theatrical, operatic or minstrel, giving performances in buildings fitted up for such purposes, or moving picture shows giving exhibitions in buildings permanently used for such purposes, or drive-in theaters, shall be allowed to give as many performances or exhibitions in such buildings, theaters or areas as they wish on payment of a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 20, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 24, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-209. Pawnbrokers.

(1) Every person engaged in the business of pawnbroker shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(2) No person licensed to engage in the small loan business under the provisions of Chapter 516, Florida Statutes, shall act as a pawnbroker.

(3) Pawnbrokers shall keep a complete and true record of all transactions, showing from whom each article of their stock was purchased or pledged, the date of the transaction and the date and to whom each article was sold, which record shall at all times be subject to the inspection of all police or peace officers.

(4) Any person violating the provisions of this section shall, upon conviction, be punished by imprisonment in the County Jail for a period not exceeding six (6) months.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 21, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 25, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-210. Pawnbrokers; reports to Director; penalty.

Every person engaged in the business of pawnbrokers, receipted under Section 8A-209 of this chapter shall make monthly reports to the Director of the Miami-Dade Police Department of the information required to be maintained by such pawnbrokers under the provisions of Section 8A-209 of this chapter, and any person failing to make such report shall be subject to the penalty provided in said section. Forms for the preparation of the reports required herein shall be prescribed and furnished by the Miami-Dade Police Department.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 77-66, § 7, 9-20-77; Ord. No. 93-80, § 9, 7-29-93; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-211. Permanent exhibits, admission facilities, etc.

Anyone who operates for a profit in this State a permanent exhibit, and or admission facility whether the facility is permanent or not, shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1 for each place of business.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 22, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 93-80, § 10, 7-29-93; Ord. No. 95-109, § 26, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-212. Professions, professional associations.

(1) Every person engaged in the practice of any profession, who offers his service either directly or indirectly to the public for a consideration, whether or not such endeavor be regulated by law, shall pay a license tax as provided for in the schedule of taxes, Section 8A-223.1 for each location from which the profession is practiced, which receipt shall not relieve the person paying same from the payment of any license tax imposed on any business operated by him. The professional association or corporation as such shall pay the tax for one location only, provided however that the professional association or corporation operating at more than one location shall pay a local business tax for each classification of business operated, assessed according to the business activity pursuant to the schedule of taxes in Section 8A-223.1.

(2) A local business tax receipt shall be required of an employee when the employee's professional registration is required for the performance of his duties; however, this requirement does not apply to professional employees of nonprofit religious, charitable or educational entities as defined in 8A-173(2) (a-c) of this article. For purposes of this section, independent contractors of such entities whose duties are performed for the nonprofit entities are not considered employees and must obtain a local business tax receipt.

(3) Any person applying for the first time for a Miami-Dade County local business tax receipt to practice any profession regulated by the Department of Business and Professional Regulation, or any board or commission thereof, the Florida Supreme Court, or a statewide or national professional association, must exhibit an active state

and/or national certificate, registration, or license or proof of copy of the same, before such local business tax receipt may be issued, as prescribed by Section 205.194, Florida Statutes.

(4) A member of one (1) of the professions who is employed by the United States Government, the State of Florida, or one (1) of its political divisions, and practices his profession solely as an employee thereof is not required to have a local business tax receipt.

(5) Nothing in this article shall be construed to require purchase of a local business tax receipt by real estate salespersons as defined by F.S. 475.01(d) or any successor statute.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 77-66, § 8, 9-20-77; Ord. No. 80-91, § 23, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 93-80, § 11, 7-29-93; Ord. No. 95-76, § 1, 5-2-95; Ord. No. 95-109, § 27, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-212.1. Reserved.

Editor's note: Section 8A-212.1, regulating psychologists, repealed itself as of June 30, 1981. The section derived from Ord. No. 79-64, §§ 2--11, adopted July 19, 1979; Ord. No. 79-117, adopted Dec. 18, 1979, and Ord. No. 80-75, § 1, adopted July 1, 1980.

Sec. 8A-213. Service business/multiple service business.

(1) Every person engaged in business as owner, agent, or otherwise that performs a service for the public in return for a consideration shall pay a local business tax for each place of business as provided for in the schedule of taxes, Section 8A-223.1.

(2) No receipt shall be required under this section for any business the principal function of which is the performance of some service for the public in return for a consideration when the nature of the service is such that an local business tax receipt is required of the business by some other law; but this proviso shall not be construed to exempt service departments of merchandising and other lines of business from the receipt required by this section.

(3) If a business under this section provides three (3) or more services, and is not otherwise regulated, it shall pay one (1) local business tax as a multiple service business.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 24, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 28, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-213.1. Passenger transportation services.

Effective October 1, 2001, every person engaged in the following businesses shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1: Taxicab Passenger Service Company, Non Emergency Medical Transportation, Passenger Motor Carrier, Special Transportation Service, Limousine Service, and/or any other passenger transportation service regulated by the Miami-Dade County Consumer Services Department. Notwithstanding the foregoing, no local business tax receipt shall be required from a holder of a For-Hire Taxicab License.

(Ord. No. 01-118, § 12, 7-12-01; Ord. No. 01-184, § 1, 11-6-01; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-214. Retail sales.

(1) For the privilege of conducting, engaging in and carrying on the business of a retailer as defined in this section, there is hereby levied and assessed upon every person, or association of persons as herein defined, for each business location operated by such person or association of persons, an annual local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(2) The following words, terms and phrases when used in this section have the meaning ascribed to them, except where the context clearly indicates a different meaning.

(a) *Retailer* includes every person engaged in the business of making sales at retail.

(b) *A retail sale* or *sale at retail* means any sale to a consumer or to any person for any purpose other than for resale in the form of tangible personal property; provided, that no sale shall be construed to be a "retail sale" where goods, wares, and merchandise are sold in whole quantities at wholesale prices by receipted wholesale dealers under standing orders or through outside salesmen as distinguished from sales of small packages at retail prices or is sold in wholesale quantities and at wholesale prices to any governmental institution, subdivision or agency.

(3) The term "retailer" shall not include bulk plants or filling stations engaging principally in the sale of gasoline and other petroleum products; ice plants or ice dealers engaging principally in the sale of ice; bakeries and other manufacturing or processing plants selling only the products manufactured or processed therein; or restaurants,

cafes, cafeterias, hotels and liquor stores; provided, however, that where food or intoxicating liquors are sold in connection with a principal business, but only incidental thereto, said principal business shall not be exempt from the local business tax imposed herein. Provided, further that incidental sales not otherwise excepted in this subsection made by a receipted wholesaler to consumers at wholesale prices, shall not be construed to be retail sales unless such sales exceed five (5) percent of such wholesaler's total sale.
(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 25, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 93-80, § 12, 7-29-93; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-215. Educational, training institutions

Every person engaged in the business of operating a school, college, or other educational or training institution for profit shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1 for each place of business.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 26, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 30, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-216. Non-vocal communications, etc.

Every person engaged in the business of owning or operating telegraph systems and any other non vocal message communications such as cablegram, paging services (beepers), electronic mail, and facsimile transmission service shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1 to the Tax Collector for each place of business.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 27, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 93-80, § 13, 7-29-93; Ord. No. 95-109, § 31, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-217. Local exchange telecommunication company.

Any person engaged in the business of owning or operating a local telephone exchange communication company in the County shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 28, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 32, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-217.1. Communication business.

Any person furnishing point to point communication service, whether intended to be received orally or visually, and those engaged in leasing telephone lines or other methods of telephone transmission and reselling the use of such methods to others, shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(Ord. No. 95-109, § 33, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-218. Dealer in intangible personal property.

(1) Every person engaged in the business of trading, bartering, serving, buying, lending or selling intangible personal property, whether as owner, agent, broker, or otherwise, shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1 for each place of business.

(2) No local business tax receipt shall be required under this section where the trading, bartering, buying, lending or selling is incidental to and a part of some other business classification on which an local business tax is imposed by this article.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 77-66, § 9, 9-20-77; Ord. No. 80-91, § 29, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 34, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-219. Bank, Savings & trust companies, etc.

Every person, firm or corporation engaged in the business as a bank, banker, trust company, savings company, building and loan association, savings and loan association, whether as owner, agent, broker or otherwise, shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1 for each place of business.

Separate and unrelated services performed for the public in return for a consideration shall be subject to payment of additional local business taxes authorized by another section of this article.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 30, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 35, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-220. Dealer in tangible personal property; and exemption of motor vehicles.

(1) Every person engaged in the business of trading, bartering, serving or selling tangible personal property, as owner, agent, broker or otherwise, shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1 for each place of business, stationary or movable. The receipt for each bulk plant or depot of wholesale dealers in petroleum products shall be as provided for in the schedule of taxes, Section 8A-223.1. Vehicles used by any person for the sale and delivery of tangible personal property at wholesale or retail from his established place of business on which a local business tax receipt is paid shall not be construed to be separate places of business and no local business tax may be levied on such vehicles or the operators thereof, as salesmen or otherwise by the County or municipality, any other law to the contrary notwithstanding.

(2) No receipt shall be required under this section where the trading, buying, bartering, serving or selling of tangible personal property is a necessary incident of some other business classification for which a local business tax receipt is required and is carried on at the place of business receipted under such other classification, nor shall this section apply to any person engaged in the sale of motor vehicles or principally in the sale at retail of gasoline and other petroleum products.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 31, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 36, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-221. Vending, service & amusement machines.

(1) As used in this section the following words shall have the meanings set forth in this subsection:

(a) *Merchandise vending machines* means any machine, contrivance or device which is set in motion or made or permitted to function by the insertion of a coin, slug, token, credit card or paper currency and dispenses merchandise without the necessity of replenishing the device between each operation.

(b) *Service or amusement vending machine* means any machine, contrivance or device which is set in motion or made or permitted to function by the insertion of a coin, slug, token, credit card or paper currency and which dispenses some service or amusement.

(c) *Bulk merchandise vending machines* means non-electrically operated machines for dispensing merchandise at random upon insertion of a coin with no more than nine (9) machines located on the same stand shall be considered to be one (1) unit and require one (1) local business tax.

(d) *Laundry equipment* means any equipment necessary for the operation of a coin-operated laundry, including washers, dryers, pressing or ironing machines and soap, bleach and laundry bag dispensing machines.

(2) The owner or operator of any of the above vending machines must pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1; provided further that the business premises where the vending machine is operated must assure that the required local business tax receipt for each machine is secured.

(a) For the purpose of this section, the local business tax for vending and amusement machines must be assessed based on the highest number of machines located on the business premises on any single day during the previous licensing year or, in the case of new businesses, be based on an estimate for the current year. Replacement of one (1) vending machine with another machine during a licensing year does not affect the local business tax assessment for that year, unless the replacement machine belongs to an local business tax classification that requires a higher tax rate. For the first year in which the County assesses an local business tax on vending machines, each business owning machines located in the County must notify the County, upon request, of the location of such machines, each business owning machines must provide notice of the provisions of this section to each affected business premises where the machines are located. The business premises must secure the receipt if it is not otherwise secured.

(b) In order to facilitate the proper local business tax assessment, a list of addresses showing where all the machines are located must be submitted each fiscal year to the Tax Collector. Failure to comply with result in the issuance of a civil citation, as provided for in Section 8CC of the Miami-Dade County Code.

(3) The following vending machines and lockers shall be exempt from the local business tax provided by this section:

(a) All vending machines which dispense only United States postage stamps, unadulterated Florida-produced citrus juices or newspapers are hereby exempt from the payment of any local business tax.

(b) Penny-operated vending machines located in receipted places of business and dispensing only nuts, citrus juices and other food products.

- (c) Coin-operated parcel-checking lockers and toilet locks used in railroad, bus, airport stations, or depots, and in hotels, boardinghouses, restaurants and restrooms for the convenience of the public.
- (d) All coin-operated telephone sets.
- (4) Whenever any Tax Collector shall find any vending machine required to be receipted under this section to be operated without a current valid receipt, he shall attach to the machine a notice of delinquent local business taxes. Any person who removes notice of delinquent local business taxes or who removes any moneys from the machine before local business taxes are paid, shall be guilty of a misdemeanor. If at the end of ten (10) days the local business tax remains unpaid, the Tax Collector shall deliver to the Director of the Miami-Dade Police Department a warrant as prescribed by Section 8A-181 of this chapter.
- (Ord. No. 72-44, § 1, 8-15-72; Ord. No. 77-66, § 10, 9-20-77; Ord. No. 80-91, § 32, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 93-80, § 14, 7-29-93; Ord. No. 95-109, § 37, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-222. Water companies and sewage disposal companies.

Every person engaged in the business of operating water companies or sewage disposal companies shall pay a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-91, § 33, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 38, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-223. Local business taxes against railroads.

Any railroad company doing business in this County shall pay annually on October 1 to the Miami-Dade County Tax Collector a local business tax as provided for in the schedule of taxes, Section 8A-223.1.

(Ord. No. 72-44, § 1, 8-15-72; Ord. No. 80-27, § 1, 4-15-80; Ord. No. 80-91, § 34, 9-2-80; Ord. No. 85-72, § 1, 9-19-85; Ord. No. 86-5, § 1, 2-4-86; Ord. No. 95-109, § 39, 6-20-95; Ord. No. 06-191, § 1, 12-19-06)

Sec. 8A-223.1. Schedule of taxes.

The maximum number of employees during any period of the taxing year shall determine the local business tax. This schedule does not include the Miami-Dade County Beacon Council tax provided for in Section 8A-171.2 of this article.

The amounts assessed for the Local Business Tax on trades, occupations, professions and businesses are hereby fixed as follows:

TABLE INSET:

Type of Business	Tax
Administrative office/Operation center	\$30.00 + 3.00 for each additional employee from 11 to 99,999
Adult day care	30.00 + 3.00 for each additional employee from 11 to 99,999
Advertising space rental	30.00 + 3.00 for each additional space from 11 to 99,999
Amusement facility/devices (non-coin)	25.00 for one machine
	25.00 + 15.00 for each additional unit from 2 to 30
	460.00 + 6.00 for each additional unit from 31 to 99,999
Apartments	not taxable apartments from 1 to 4
	40.00 apartments from 5 to 10
	40.00 + 2.00 for each additional apartment from 11 to 99,999
Assisted living facility	100.00

Attorney	40.00 + 10.00 library fee
Attorney branch office	30.00 + 3.00 for each additional employee from 11 to 99,999
Auctioneering service	30.00 + 3.00 for each additional employee from 11 to 99,999
Auditorium/playhouse/stadium	300.00
Auto/truck/van sales	30.00 + 3.00 for each additional employee from 11 to 99,999
Auto/truck/van service	30.00 + 3.00 for each additional employee from 11 to 99,999
Auto tag branch agency	100.00
Automated teller machine	40.00
Bail bond business	100.00
Bank/Savings/trust company	180.00
Banking facility	100.00
Barber or beauty school	30.00 + 3.00 for each additional employee from 11 to 99,999
Barber/beauty shop/service	30.00 + 3.00 for each additional employee from 11 to 99,999
Blood bank center	40.00
Body/paint/repair shop	30.00 + 3.00 for each additional employee from 11 to 99,999
Bulk merchandise vending stand	25.00 for one stand
	25.00 + 6.00 for each additional stand from 2 to 30
	199.00 + 3.00 for each additional stand from 31 to 99,999
Cable TV franchise	700.00
Carnival/circuses (no sponsor)	80.00 per day
Carnival/circuses (sponsored)	25.00 for one unit
	25.00 + 15.00 for each additional unit from 2 to 30
	460.00 + 6.00 for each additional unit from 31 to 99,999
Catering business	30.00 + 3.00 for each additional employee from 11 to 99,999
Cemetery/crematories, etc.	180.00
Child day care facility	30.00 + 3.00 for each additional employee from 11 to 99,999
Cleaner/laundry/alterations	30.00 + 3.00 for each additional

	employee from 11 to 99,999
Clinic/medical center/dialysis	100.00
Collection/credit service	30.00 + 3.00 for each additional employee from 11 to 99,999
Commercial/Industrial/Office Space	50.00 250,000 or less leasable sq. ft.
	150.00 from 250,001 leasable sq. ft. and up
Communication Business	180.00
Consultant	40.00
Courier drop box	25.00 for one unit
	25.00 + 15.00 for each additional unit from 2 to 30
	460.00 + 6.00 for each additional unit from 31 to 99,999
Cruise line/dinner cruise	80.00 per vessel
Dancing or entertainment	180.00
Dating/escort business	100.00
Dealer in intangible personal property	100.00
Dealer in tangible personal property	30.00 + 3.00 for each additional employee from 11 to 99,999
Dental lab school	30.00 + 3.00 for each additional employee from 11 to 99,999
Dental laboratory	30.00 + 3.00 for each additional employee from 11 to 99,999
Eating establishment	30.00 seats from 1 to 30
	60.00 seats from 31 to 74
	90.00 seats from 75 to 149
	120.00 seats from 150 to 99,999
Educational, training institutions	30.00 + 3.00 for each additional employee from 11 to 99,999
Electric plant franchise	700.00
Electrical contractor	30.00 + 2.00 for each additional employee from 11 to 99,999
Electrolysis service	30.00 + 3.00 for each additional employee from 11 to 99,999
Employee leasing service	100.00
Farmers market	180.00
Film Industry	\$180.00
Finance/Investment/Holding Co.	180.00

Fitness center - membership	180.00
Fitness center - non-membership	100.00
Flea market	180.00
Food products mfg/process	30.00 + 3.00 for each additional employee from 11 to 99,999
Fortuneteller	300.00
Funeral home	30.00 + 3.00 for each additional employee from 11 to 99,999
Gas plant	700.00
General building contractor	30.00 + 2.00 for each additional employee from 11 to 99,999
General engineering contractor	30.00 + 2.00 for each additional employee from 11 to 99,999
General mechanical contractor	30.00 + 2.00 for each additional employee from 11 to 99,999
Guard patrol agency	30.00 + 3.00 for each additional employee from 11 to 99,999
Hall for hire	180.00
Handwriting analyst	40.00
Health/Dental (prepaid) maintenance organization	180.00
Health testing -- invasive	30.00 + 3.00 for each additional employee from 11 to 99,999
Health testing non-invasive	30.00 + 3.00 for each additional employee from 11 to 99,999
Home health care agency	100.00
Home health care provider	40.00
Hospital/emergency room	40.00 + 2.00 for each additional employee from 11 to 99,999
Hotel/motel/boarding home	not taxable rooms from 1 to 4
	40.00 rooms from 5 to 10
	40.00 + 2.00 for each additional room from 11 to 99,999
Hypnotherapist	40.00
Ice cream vendor	40.00
Insurance adjuster	40.00
Junk dealer/junk yard	100.00
Landfill/dump	100.00
Laundry machines	30.00 + 2.00 for each additional machine from 11 to 99,999

Local exchange telecommunication co.	3,000.00
Locksmith service	30.00 + 3.00 for each additional employee from 11 to 99,999
LPG dealer/distributor and installation	180.00
LPG equipment dealer/mfg.	180.00
LPG installer	40.00
LPG tank refill	40.00
Lunch wagon/truck	40.00
Manufacturing/recycling/processing	30.00 + 3.00 for each additional employee from 11 to 99,999
Massage establishment	30.00 + 3.00 for each additional employee from 11 to 99,999
Membership organization	180.00
Merchandise vending machine	25.00 for one machine
	25.00 + 6.00 for each additional machine from 2 to 30
	199.00 + 3.00 for each additional machine from 31 to 99,999
Mobile home park/camp grounds	40.00 + 2.00 for each additional Space from 11 to 99,999
Mortgage broker business	100.00
Movie/multi theatre	80.00 per screen
Moving/storage (local)	30.00 + 3.00 for each additional employee from 11 to 99,999
Multiple service business (3+ services)	100.00
Non-vocal communication	100.00
Nursing/convalescent home	180.00
Packing/ processing (farm products)	30.00 + 3.00 for each additional employee from 11 to 99,999
Parking facility	30.00 spaces from 1 to 30
	60.00 spaces from 31 to 74
	90.00 spaces from 75 to 149
	120.00 spaces from 150 to 99,999
Pari-Mutuel/Wagering	700.00
Passenger transportation service	30.00 + 3.00 for each additional employee from 11 to 99,999
Pawnbroker	300.00
Pay telephone provider	100.00
Peddler	40.00

Permanent exhibit/admission facility	180.00
Pest control service	30.00 + 3.00 for each additional employee from 11 to 99,999
Pharmacy	30.00 + 3.00 for each additional employee from 11 to 99,999
Physical/Occupational therapy center	30.00 + 3.00 for each additional employee from 11 to 99,999
Plumbing contractor	30.00 + 2.00 for each additional employee from 11 to 99,999
Prescription drug wholesaler	30.00 + 3.00 for each additional employee from 11 to 99,999
Private investigative agency	30.00 + 3.00 for each additional employee from 11 to 99,999
Producer/recording studio	300.00
Professionals	40.00
Professional association/Corporation/Partnership/firm	30.00 + 3.00 for each additional employee from 11 to 99,999
Professional sports team	300.00
Promoter/coordinator	180.00
Railroad	180.00
Real estate branch office	30.00 + 3.00 for each additional employee from 11 to 99,999
Real estate firm	30.00 + 3.00 for each additional employee from 11 to 99,999
Real estate school	30.00 + 3.00 for each additional employee from 11 to 99,999
Repossessing service	30.00 + 3.00 for each additional employee from 11 to 99,999
Resale of communication time	180.00
Retail of firearms	30.00 + 3.00 for each additional employee from 11 to 99,999
Retail sales	30.00 + 3.00 for each additional employee from 11 to 99,999
Satellite TV	700.00
Scrap metal processor	100.00
Security systems monitoring	100.00
Self storage	100.00
Seller of travel	30.00 + 3.00 for each additional employee from 11 to 99,999
Service/amusement machine	25.00 for one machine

	25.00 +15.00 for each additional machine from 2 to 30
	460.00 + 6.00 for each additional machine from 31 to 99,999
Service Business	30.00 + 3.00 for each additional employee from 11 to 99,999
Slaughter house	30.00 + 3.00 for each additional employee from 11 to 99,999
Specialty building contractor	30.00 + 2.00 for each additional employee from 11 to 99,999
Specialty electrical contractor	30.00 + 2.00 for each additional employee from 11 to 99,999
Specialty engineering contractor	30.00 + 2.00 for each additional employee from 11 to 99,999
Specialty mechanical contractor	30.00 + 2.00 for each additional employee from 11 to 99,999
Specialty plumbing contractor	30.00 + 2.00 for each additional employee from 11 to 99,999
Sub building contractor	30.00 + 2.00 for each additional employee from 11 to 99,999
Sub general building contractor	30.00 + 2.00 for each additional employee from 11 to 99,999
Tattoo studio	30.00 + 3.00 for each additional employee from 11 to 99,999
Telemarketing	30.00 + 3.00 for each additional employee from 11 to 99,999
Temporary employment agency	100.00
Time share property	Not taxable apartments from 1 to 4
	40.00 apartments from 5 to 10
	40.00 + 2.00 for each additional apartment from 11 to 99,999
Title insurance/abstract companies	100.00
Towing truck	40.00 +2.00 for each additional truck from 11 to 99,999
Traveling junk dealer	40.00
Unclassified business	100.00
Used motor vehicle parts dealer	100.00
Veterinary clinic	40.00
Water/sewer plant	700.00

(Ord. No. 95-109, § 40, 6-20-95; Ord. No. 98-161, § 9, 11-5-98; Ord. No. 00-54, § 1, 5-9-00; Ord. No. 01-118, § 14, 7-12-01; Ord. No. 01-184, § 3, 11-6-01; Ord. No. 06-191, § 1, 12-19-06)